

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

**FILED**

IN RE:

QUENTIN RANDAL TACKER, a/k/a  
BUZZ TACKER,

Debtor.

QUENTIN RANDAL TACKER a/k/a  
BUZZ TACKER,

Plaintiff,

v.

UNITED STATES OF AMERICA

Defendant.

Case No. 00-01018-M

JUN 21 2000  
TIMOTHY R. ALDRIDGE, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

Adversary Proc. No. 00-0106-M

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on May 2, 2000, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

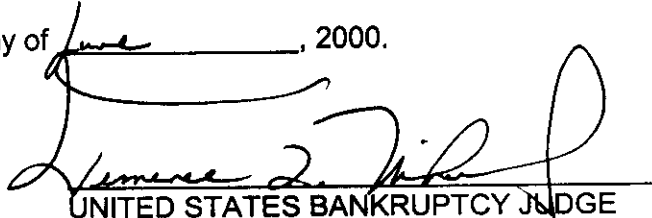
WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on March 21, 2000.
2. On May 2, 2000, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiff's federal income tax liabilities for the 1993 and 1995 tax years are properly subject to discharge, pursuant to 11 U.S.C. Sections 523 and 727, if and when a discharge is entered in this case.
4. The plaintiff's federal income tax liabilities for the 1990, 1991 and 1992 tax years are not dischargeable pursuant to 11 U.S.C. Section 532(a)(1)(B)(i) of the Bankruptcy Code.
5. The pre-petition Notice of Federal Tax Lien filed in connection with the plaintiff's 1990, 1991, 1992 and 1995 federal income tax liabilities continues in effect and attaches to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6321.

IT IS SO ORDERED this 24<sup>th</sup> day of June, 2000.

  
UNITED STATES BANKRUPTCY JUDGE